



Economic and Social Council

Distr.: General
6 August 2008

Original: English

Committee of Experts on International Cooperation in Tax Matters

Fourth session

Geneva, 20-24 October 2008

Provisional agenda and organization of work

1. Opening of the meeting by the Chairperson of the Committee.
2. Adoption of the agenda and organization of work (E/C.18/2008/1).
3. Follow-up International Conference on Financing for Development to Review the Implementation of the Monterrey Consensus (E/C.18/2008/2 and E/C.18/2008/6).
4. Discussion of substantive issues related to international cooperation in tax matters:
 - (a) General issues in the review of commentaries (E/C.18/2008/CRP.1);
 - (b) Improper use of treaties (E/C.18/2008/CRP.2);
 - (c) Definition of permanent establishment (E/C.18/2008/CRP.3);
 - (d) Taxation of development projects (E/C.18/2008/CRP.4);
 - (e) Exchange of information, including proposed code of conduct (E/C.18/2008/3, E/C.18/2008/4);
 - (f) Revision of the United Nations Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries (E/C.18/2008/CRP.5);
 - (g) Dispute resolution (E/C.18/2008/CRP.6);
 - (h) Treatment of Islamic financial instruments (E/C.18/2008/5).
5. Dates and agenda for the fifth session of the Committee.
6. Adoption of the report of the Committee on its fourth session.



Organization of work

Date

Item/programme

Monday, 20 October 2008

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| 9-10 a.m. | Registration of participants |
| 10-11 a.m. | 1 Opening of the meeting by the Chairperson of the Committee |
| | 2 Adoption of the agenda and organization of work (E/C.18/2008/1) |
| | Consideration of rules of procedure and other organizational issues (if necessary) |
| 11 a.m.-1 p.m. | 3 Follow-up International Conference on Financing for Development to Review the Implementation of the Monterrey Consensus (E/C.18/2008/2 and E/C.18/2008/6) |
| 3-4 p.m. | 4 Discussion on substantive issues related to international cooperation in tax matters: |
| | (a) General issues in the review of Commentaries (E/C.18/2008/CRP.1)
<i>Presenter: Ms. Kana and Mr. Kharbouch</i> |
| 4-6 p.m. | (b) Improper use of treaties (E/C.18/2008/CRP.2)
<i>Presenter: Mr. Lee</i> |

Tuesday, 21 October 2008

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| 10-10.15 a.m. | Report of the Rapporteur on item 4 (a) |
| 10.15-11.30 a.m. | 4 (b) (<i>continued</i>) |
| 11.30 a.m.-1 p.m. | 4 (c) Definition of permanent establishment (E/C.18/2008/CRP.3)
<i>Presenter: Mr. Sollund</i> |
| 3-6 p.m. | 4 (c) (<i>continued</i>) |
| 6.15-8.30 p.m. | Reception (all participants are invited) |

Wednesday, 22 October 2008

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| 10-10.30 a.m. | Report of the Rapporteur on items 4 (b) and (c) |
| 10.30-11.30 a.m. | 4 (d) Taxation of development projects (E/C.18/2008/CRP.4)
<i>Presenter: Mr. Thuronyi</i> |
| 11.30 a.m.-1 p.m. | 4 (e) Exchange of information (E/C.18/2008/3 and E/C.18/2008/4)
<i>Presenter: Mr. Ferre</i> |
| 3-6 p.m. | 4 (e) (<i>continued</i>) |

Date

Item/programme

Thursday, 23 October 2008

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| 10-10.30 a.m. | Report of the Rapporteur on items 4 (d) and (e) |
| 10.30-11.30 a.m. | 4 (f) Revision of the United Nations Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries (E/C.18/2008/CRP.5)
<i>Presenter:</i> Professor Brunetti |
| 11.30 a.m.-1 p.m. | 4 (g) Dispute resolution (E/C.18/2008/CRP.6)
<i>Presenter:</i> Professor Waldburger |
| 3-4 p.m. | 4 (h) Treatment of Islamic financial instruments (E/C.18/2008/5)
<i>Presenter:</i> Mr. Al-Moftah and Mr. Gueydi |
| 4-6 p.m. | 3 (continued from 20 October) Follow-up International Conference on Financing for Development to Review the Implementation of the Monterrey Consensus (E/C.18/2008/2 and E/C.18/2008/6) |

Friday, 24 October 2008

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| 10-10.30 a.m. | Report of the Rapporteur on items 4 (f), (g) and (h) |
| 10.30-11 a.m. | 5 Dates and agenda for the fifth session of the Committee |
| 11 a.m.-1 p.m. | 6 Adoption of the report of the Committee on its fourth session |
| 3-5.30 p.m. | 6 (continued) |
| 5.30-6 p.m. | Closing of the fourth session |